APPENDICES

APPENDIX I

A—Statement showing the Receipts and Expenditure of the Mysore State for the year 1949-50.

[In thousands of Rupees omitting 000.]

Heads of Account	Budget Estimates		Actual Receipts	
	1948-49	1949-50	1948-49	1949-50
RECEIPTS.				
Cash balance at the commencement of the year.	2,23,20	2,19,93	3,79,29	8,46,55
A. Land Revenue—				
1. Assessment on lands	1,15,50	1,15,00	1,14,87	81,41
2. Quit-rent of Minor Inam villages including Khayamgutta	5,85	5,80	5,18	2,72
3. Miscellaneous	19,21	21,93	20,54	16,61
4. Deduct—Refunds, etc.	*4,32*	*4,32*	*4,12*	*74*
Total ...	1,85,74	1,87,91	1,86 47	1,00,00
A-1. Mining Royalty and Leases—				
1. Royalty on Gold	13,00	28,22	13,99	21,09
2. Contribution to Government from Net Surpluses of Mining Companies ...	...	20,00	...	14-04
3. Other Leases	62	67	86	77
4. Profits on working Chrome Mines ...	5	5	...	17
5. Deduct—Refunds	*1*	*1*	*1*	...
Total ...	13,66	48,93	14,84	36,07
A-2. Duty on Gold	90,00	...	87,04	4,23
B. Forest Revenue—				
1. Sandal Oil (Net Receipts) ...	33,00	33,68	33,49	36,82
2. Timber and other produce removed by Government and Private Agencies.	35,35	44,81	36,80	32,46
3. Forest Industries	60	50	83	69
4. Miscellaneous	1,16	1,03	94	2,26
5. Deduct—Refunds	*1*	*1*	...	...
Total ...	70,00	79,96	71,56	72,23
C. Excise Revenue—				
1. Arrack	1,02,50	77,00	93,37	60,70
2. Toddy	72,00	1,01,50	63,16	58,66
3. Ganja and Majum	13,45	9,50	12,84	7,17
4. Opium	3,40	2,80	3,33	2,03
5. Other Receipts	20,90	16,20	21,35	10,88
6. Deduct—Refunds ...	*2,25*	*2,25*	*1,80*	*88*
Total ...	2,10,00	2,04,75	1,92,25	1,38,56
D. Stamp Revenue—				
1. General Stamps	24,50	26,05	27,01	18,78
2. Court Fee Stamps	13,00	15,10	14,53	12,88
3. Stamped Papers for Copies	1,10	1,50	1,21	1,03
4. Entertainment-Tax Stamps ...	1,80	2,50	3,19	3,46
5. Duty on impressing unstamped and insufficiently stamped documents.	75	1,00	1,46	74

APPENDIX I—*contd.*

[In thousands of Rupees.]

Heads of Account	Budget Estimates		Actual Receipts	
	1948-49	1949-50	1948-49	1949-50
6. Fines, Penalties and Miscellaneous ...	40	22	20	29
7. Deduct—Refunds	*2,50*	*4,20*	*5,01*	*3,19*
8. Do Refunds of Entertainment-Tax Stamps.	*1,14*	*2,19*	*2,75*	*3,04*
Total ...	37,41	39,98	39,84	30,90
D 1. Income-Tax—				
1. Income-Tax	1,03,35	1,81,05	1,16,66	1,77,62
2. Super-Tax	54,00	67,00	43,59	60,87
3 Excess profits-tax	80,00	1,11	48,05	1,75
4. Deduct—Refunds	*43,00*	*11,50*	*35,91*	*21,84*
Total ...	1,44,35	1,87,66	1,72,39	2,07,90
E. Law and Justice—				
1. Sale proceeds of unclaimed and escheated property.	34	20	1,15	25
2. Recoveries on account of pauper suits...	19	17	16	14
3. Fees, fines and forfeitures ...	2,50	2,50	2,87	3,21
4. Miscellaneous	80	1,10	92	48
5. Deduct—Refunds	*85*	*90*	*86*	*60*
Total ...	2,98	3,07	4,24	3,48
F. Miscellaneous Taxes and other Receipts—				
1. Miscellaneous Taxes	1,07,94	1,46,44	76,32	84,39
2. Sales Tax	..	90,00	81,50	95,15
3. Registration	7,50	8,16	8,49	5,46
4. Scientific and Miscellaneous Departments	51	45	50	1,93
5. Pensions and Allowances	99	1,08	1,42	1,25
6. Stationery and Printing	63	48	1,17	1,09
7. Miscellaneous	17,55	22,48	4,70	7,23
8. Jails	3	7	6	8
9. Police	92	80	1,25	72
10. Medical	3,78	4,00	4,57	2,88
11. Public Health	60	84	27	60
12. Education	6,17	8,05	8,80	8,85
13. Army	88	90	86	2,66
Total ...	1,47,40	2,83,15	1,89,41	2,11,68
G. Miscellaneous—				
1. Surplus Revenue of Assigned Tract ...	17,98	...	17,98	...
2. Interest—				
(i) Interest on Loans and Advances ...	82	1 91	1,08	2,89
(ii) Interest on Arrears of Revenue ...	46	82	55	43
(iii) Interest on Investments ...	54,55	38,51	56,88	39,24
(iv) Deduct—Refunds	*1*	*1*	*1*	*2*
Total (2) ...	55,82	41,23	58,50	42,04

APPENDIX I—*contd.*

[In thousands of Rupees.]

Heads of Account	Budget Estimates		Actual Receipts	
	1948-49	1949-50	1948-49	1949-50
3. Civil Works	2,48	2,90	4,33	3,97
4. Aviation	...	80	50	93
5. Agriculture, Animal Husbandry and Horticulture	1,49	2,03	3,72	2,58
6. Industries and Commerce	1,65	1,64	2,81	2,44
Total (G) ...	79,42	48,60	87,84	51,96
H. Commercial Services—				
1 Railways (Revenue Account) ...	48,49	89, 78	90,51	31,60
2. Road Transport	...	3,75	3,37	2,66
3. Krishnarajsagar Irrigation Works ...	5,86	10,49	80	1,14
4. Hydro-Electric Works ...	62,93	70,11	68,66	49,14
5. Iron and Steel Works and Cement Plant—Profits	7,0(	10,00	18,10	4,51
6. Kolar Gold Fields Water Works ...	1,05	153	1,27	68
7. Industrial Works (Net Profits) ...	8,48	8,12	4,90	2,12
8. Chamarajsagar and Water Works (Net Receipts).	3,90	3,62	6,51	8
Total ...	1,87,21	1,97,40	1,88,52	92,13
Total Service Head Receipts ...	10,68,17	12,81,41	11,84,40	9,49,09
Acreage contribution from Irwin Canal Area...	8,26	18,40	3,28	6,46
Extraordinary Revenue	...	...	...	...
I. Debt Heads (Net)—				
1. Investment Account	7,91,28	10,54,49	6,53,84	1,54,24
2. Debt	...	...	...	...
3. Unfunded Debt—				
(a) Insurance and Provident Funds ...	30,00	31,00	44,17	37,29
(b) Savings Bank Deposits ...	...	10,00	...	1,00
(c) Endowments and Other Accounts	4,70	4,70	4,18	9,02
4. Reserve and Depreciation Funds ...	...	...	...	...
5. Local and Other Funds	...	...	...	...
6. Deposits	20,00	85,00	1,82,56	87,59
7. Advances	6,65	...	...	...
8. Suspense Accounts	5,00	5,00	8,72	87,43
9. Departmental Balances	...	...	...	...
10. Loans	...	39,50	...	...
11. Remittances	...	...	...	8,08
12. Miscellaneous	...	...	...	...
Total Debt Heads ...	8,67,63	11,79,69	8,92,97	3,79,65
Total Receipts of Service and Debt Heads ...	19,34,06	24,24,50	20,80,65	13,35,20
Grand Total including Opening Balance ...	21,57,26	26,44,43	24,59,94	16,80,75

APPENDIX I—*contd.*

[In thousands of Rupees.]

Heads of Account	Budget Estimates		Actual Expenditure	
	1948-49	1949-50	1948-49	1949-50
EXPENDITURE.				
A. Revenue collection charges.—				
1. Land Revenue	48,80	51,01	51,00	26,61
2. Forest	27,72	35,22	24,75	23,58
3. Excise	7,10	7,86	8,38	7,01
4. Income-Tax	3,34	3,74	3,66	3,05
5. Miscellaneous Taxes	1,78	1,60	1,36	1,19
6. Sales Tax	...	2,50	1,38	1,81
7. Stamps	1,49	1,41	1,55	1,11
8. Registration	3,55	3,98	3,67	3,94
Total ...	93,28	1,07,32	95,75	68,30
B. Administration.—				
1. Civil List	35,00	26,00	35,00	19,50
2. General Administration ...	36,76	37,96	40,44	25,89
3. Scientific and Miscellaneous Departments	2,30	2,81	2,18	1,92
4. Stationery and Printing Departments...	11,54	13,81	16,19	9,26
5. Miscellaneous	5,80	2,96	4,46	2,37
6. Courts of Law	19,29	20,56	22,40	15,93
7. Jails	6,87	7,29	6,72	4,52
8. Police	98,04	1,00,95	1,09,99	64,40
9. Army	83,26	71,16	74,67	48,60
Total ...	2,98,86	2,83,50	3,12,05	1,92,39
C. Public Instruction	2,75,12	2,89,40	2,53,49	2,13,72
D. Medical charges	75,21	96,97	82,51	50,56
E. Religious charges	6,58	6,76	7,15	6,34
F. Public Works.—				
1. Irrigation Works	62,45	66,72	55,49	30,38
2. Civil Works	29,33	32,66	37,39	56,58
3. Communications	58,94	60,11	57,90	47,88
4. Aviation	...	4,40	2,06	2,88
Total F. ...	1,50,72	1,63,89	1,52,84	1,37,72
G. Pensions	40,31	43,41	43,64	34,79
H Miscellaneous.—				
1. Supervision of Mines ...	3,94	3,96	4,84	3,21
2. Sinking Fund	18,78	18,78	18,78	18,78
3. Interest on Debt and other Obligations.	86,79	85,18	84,11	62,20
4. Public Health	24,41	26,44	16,75	14,90
5. Economic Conference	82	68	90	55
6. Agriculture	50,41	45,11	42,13	42,45
7. Animal Husbandry	21,42	20,95	14,18	13,80
8. Horticulture	5,23	6,47	5,85	5,29
9. Sericulture	5,68	4,79	3,73	2,67
10. Industries and Commerce ...	9,23	815	11,21	5,08
11. Department of Labour and Labour Welfare	11,19	6,70	1,95	2,01
12. Rural Development Department ...	...	...	...	19,52
13. Co-operative Societies ...	4,39	385	3,37	3,15
14. Famine Relief	...	...	...	...
15. Grants for Public Improvements ...	1,19,67	78,42	1,04,47	61,82
16. Miscellaneous Railway Expenditure ...	61	35	1,56	3,82

APPENDIX I—*contd.*

[In thousands of Rupees]

Heads of Account	Budget Estimates		Actual Expenditure	
	1948-49	1949-50	1948-49	1949-50
17. Miscellaneous Electrical Expenditure...	5	5	8	14
18. Expenditure connected with Food and other control measures ...	82,89	1,11,77	1,81,45	1,50,74
19. Contributions to Funds ...	37,00	6,00	15,00	22,00
20. Extraordinary Expenditure...	...	...	...	...
21. *Deduct*—Expenditure met from Funds	*2,35,00*	*1,76,58*	*2,72,84*	*1,85,41*
Total ...	1,97,51	2,50,07	2,36,97	2,46,25
I. Commercial Services.—				
1. Railways and Tramways ...	87,75	55,82	43,44	1,49
2. Krishnarajsagar Irrigation Works ...	15,75	16,97	18,37	5,85
3. Hydro-Electric Works	3,81,48	5,64,22	1,93,42	1,96,85
4. Irrigation Works not met from Revenue	41,50	52,50	32,17	30,88
5. Industrial and Other Works ...	72,76	59,77	86,89	12,97
6. Iron and Steel Works and Cement Plant	1,09,25	1,10,50	57,54	1,09,64
Total ...	7,08,49	8,59,78	3,77,83	3,57,18
J. Food Supply Department transactions not met from Revenue.	—20,00	1,00,00	1,58,36	1,37,51
Total of Service and Capital Heads ...	18,26,08	22,01,10	17,20,09	14,44,76
K. Debt Heads—Net.—				
1. Investment Account	...	...	...	...
2. Debt	...	...	68	18
3. Unfunded Debt.—				
(a) Insurance and Provident Funds ...	...	...	...	...
(b) Savings Bank Deposits ...	...	...	3,11	...
(c) Endowments and Other Accounts	80,00	...	...	...
4. Reserve and Depreciation Funds ...	1,23,16	89,47	1,66,04	1,11,79
5. Local and Other Funds ...	11,06	75,81	8,96	4,83
6. Deposits	...	...	...	...
7. Advances	...	11,83	60,78	67,47
8. Suspense Account	...	...	...	...
9. Departmental Balances ...	...	...	5,41	44
10. Loans	25,59	...	62,35	10,06
11. Remittances	...	...	86,77	...
12. Miscellaneous	...	...	...	...
Total Debt Heads ...	1,89,81	1,76,11	3,94,80	1,94,77
Total Expenditure of Service and Debt Heads.	20,15,89	23,77,21	21,14,89	16,39,53
Cash balance at the close of the year ...	1,41,37	2,67,22	3,45,55	41,22
Grand Total including Closing Balance ...	21,57,26	26,44,43	24,59,94	16,80,75

B—Statement showing the Demand, Collection and Balance under principal heads of Revenue for

Heads	Demand			Collections*	Remissio
	Arrears	Current	Total		
	Rs.	Rs.	Rs.	Rs.	Rs.
1. Land Revenue—					
1. Assessment on lands	6,32,503	1,10,46,648	1,16,79,151	84,87,466	1,61,9
2. Quit-rent	94,734	5,36,692	6,31,426	2,77,894	
3. Miscellaneous	5,14,324	20,25,880	25,40,204	16,74,160	
Total ...	12,41,561	1,36,09,220	1,48,50,781	1,04,39,520	1,61,9
2. Forest—					
1. Sandal Oil	...	39,14,954	39,14,954	39,14,954	...
2. Timber, etc., removed by Government and Private Agency.	12,48,040	35,04,497	47,52,537	32,38,068	6,0
3. Forest Industries	1,63,077	4,55,132	6,18,209	4,06,819	...
4. Miscellaneous	1,02,560	2,06,622	3,09,182	2,13,161	...
Total ...	15,13,677	80 81,205	95,94,882	77,73,002	6,0
3. Excise Revenue—					
1. Arrack	57,409	62,51,583	63,08,992	62,11,878	...
2. Toddy	32,934	68,32,394	68,65,328	66,98,428	...
3. Ganja and Majum	36,959	7,70,444	8,07,303	7,52,074	...
4. Opium	24,800	2,02,362	2,27,162	1,97,943	...
5. Other Receipts	1,31,169	11,20,333	12,51,502	10,67,354	3,9
6. Deduct—Refunds, etc.	...	*88,376*	*88,376*	*88,376*	...
Total ...	2,83171	1,50,88,740	1,53,71,911	1,48,39,301	3,9
4. Income-Tax—					
1. Income-Tax	21,03,148	1,33,23,545	1,54,26,693	1,27,12,115	...
2. Super-Tax	11,42,840	75,79,885	87,22,725	75,77,220	...
3. Excess Profits Tax	2,99,598	42,276	2,68,398*	1,01,712	...
Total ...	35,45,586	2,09,45,706	2,44,17,816	2,03,91,047	...

*According to departmental accounts.

(1) The Income-tax, Super-tax and Excess profits-tax arrears of Rs. 22,42,398, Rs. 11,77,833 and Rs. 3,08,324 which stood on reduced in appeals, revision, etc., to Rs. 21,03,148, Rs. 11,42,840 and Rs. 2,99,598, respectively.

(2) Excess collections of Rs. 10,536 under Super-tax are not included in the Statement.

(3) Refunds to the extent of Rs 17,54,560 and Rs. 5,51,520 under Income-tax and Super-tax, respectively were granted during the y demand is shown after deducting the amount refunded. Similarly refunds amounting to Rs, 73,476 were granted under and have been shown as a deduction under the head 'Total demand'. The net collections after making allowances for refu collections amounted to Rs. 2,04,01,583.